



# STATE BOARD LEDGER

*A Publication of the Kentucky State Board of  
Accountancy*

332 W. Broadway    Louisville, KY 40202

(502) 595-3037

WINTER 2004

## GOVERNOR FLETCHER APPOINTS MEMBERS TO STATE BOARD

In an Executive Order dated May 21, 2004, Governor Ernie Fletcher made two appointments to the Kentucky State Board of Accountancy. Rebecca B. Myers, CPA was appointed to replace John W. Clay, CPA and John Steven Marcum was appointed to replace Joyce M. Smith, CPA. Each member serves a 4-year term expiring on June 30, 2008.

**Rebecca B. Myers, CPA** is an owner in the professional service corporation of Marr, Miller & Myers, PSC in Corbin. Becky is a graduate of the University of Kentucky and became licensed to practice public accounting in Kentucky on January 26, 1979. She is a member of the Kentucky Society of CPAs, American Institute of CPAs, Kentucky Industrial Development Council and serves as Chair of the Corbin Industrial Commission.

**John Steven Marcum, CPA** is Senior Vice President of Franklin Bank & Trust in Bowling Green. Steve holds an MBA and BS in Accounting from Western Kentucky University and became licensed to practice public accounting in Kentucky on July 27, 1979. He has served as Board Treasurer for Habitat for Humanity and also on the United Way of Southern Kentucky Campaign Committee.

Also, in an Executive Order dated July 27, 2004, Governor Fletcher appointed **Timothy C. Harper** to fill the citizen-at-large slot formerly held by Charles E. Lancaster, Jr. Tim holds a BA in Government & Communications from Western Kentucky University and an MBA from the University of Louisville. He is employed by H & R Block Financial Services in Louisville and is a member of the Downtown Louisville Rotary Club.

The Kentucky State Board of Accountancy welcomes these new members to the Board and wishes to express their sincere gratitude to the outgoing members for their participation on the Board and their dedication to the public accounting profession in Kentucky.

## BOARD ELECTS OFFICERS FOR 2004-2005

At their meeting on June 17<sup>th</sup>, the Kentucky State Board of Accountancy held election for officers for the 2004-2005 Fiscal Year. James C. Sparrow, CPA was elected President and Sharon T. Walters, CPA was elected Secretary/Treasurer. Jim is an owner in the firm of Rankin, Rankin & Company in Ft. Wright. Sharon is an Associate Professor in the College of Business, Department of Accounting, Economics and Finance at Morehead State University.

VISIT OUR WEBSITE AT <http://cpa.ky.gov>

## CPA UPDATE – Reflects information from May 2004 – November 2004 Meetings

### CPE Waivers

Arch M. Carr, 4002  
R. Milton Goolsby, 780  
Margaret Hawkins, 5994

Michael B. Jones, 1512  
J. Stephen Larimore, 1064  
Janet H. Lindenmeyer, 4343

Robert Mead, 2744  
Michael P. Tinker, 1053  
Robert C. Wessel, 1778

### Voluntary Surrender of Licenses

Theresa J. Adams, 5066  
Crystal H. Bailey, 4352  
Janet L. Bogess, 6076  
William C. Britton, 3694  
Bruce T. Butler, 1564  
Jennifer Lea Cantrell, 7654  
Jessica L. Cole, 6942  
James T. Connor, 8350  
Patricia Dawn Conover, 8906  
Dionne Marie Williams Couch, 5710  
Robert Dreyfus, 9459  
David G. Eddins, 2762  
Jeffrey E. Ellis, 9381  
Philip Brian Fairchild, 9320  
Molly Fulton, 8720  
Linda Tracy Gill, 9188  
Randall E. Gordon, 1614  
Sherry Grygotis, 8654

Dawn F. Hall, 5592  
Mary Jo Phelps Hayes, 3692  
Mary Thompson Henry, 5386  
Vickiann M. Kalbfleisch, 8424  
Susan Keffer, 7660  
Rachel Christine Kopfler, 7342  
Raymond L. Kring, 1018  
Karen Kruml, 4794  
Barbara Ann Lamping, 7502  
Elizabeth F. Lobato, 3368  
Kara Madion, 9054  
John R. Magel, 498  
Sally Jeanne Maloney, 9084  
Zhanna Markovich, 9388  
Donnie E. Martin, 6426  
William C. McGinley, 9570  
Michelle Lee Middendorf, 7664  
William D. Morgan, 2006

Ariene G. Nelson, 8620  
Bill F. Noel, 3396  
Maureen Catherine O'Connor, 7460  
Joel E. Philhours, 2180  
Renee M. Puffer, 8096  
Honey Lee Rodgers, 6674  
David A. Schechter, 1142  
Scott Benjamin Shearer, 7314  
Cynthia A. Simpson, 3248  
Kenneth W. Smart, 7194  
Harry B. Sullivan, 2590  
Julia Griffey Taylor, 5930  
Kathryn E. Temple, 8618  
Robert L. Warren, 1146  
John C. Weber, 5968  
Ami Jo Rogers Wilson, 7892  
Thomas E. Wimp, 8630 (Deceased)

### Reinstatement of CPA License

Susan M. Butler, 6898  
Lea Carwie, 6105  
Barbara Forbes, 4262

A. Neil Griggs, 4041  
Margaret W. Lester, 8401  
Jeffrey T. Pinkston, 5302

Douglas J. Rohleder, 5528  
Aaron L. Strahota, 7717  
William K. Woodard, 4415

### DISCIPLINARY ACTIONS

*Pursuant to regulation, the Board is required to publish the name of each license holder who is the subject of a disciplinary action along with a summary of the violation and action taken by the Board. Since the following are summaries of actions taken by the Board, readers may want to contact the Board to obtain a complete copy of the disciplinary action.*

**Case Number 2002-023 (Potter & Company, LLP)** - The Board conducted an investigation into the March 31, 1999 audit process and audit report of Wallace Bookstores, Inc. and its subsidiaries prepared by Potter & Co. LLP (the "Firm"). Upon completion of the investigation an Agreed Order was entered into where the Firm admitted to having violated professional standards regarding the audit. The Order required the Firm to: (1) Pay a fine in the amount of \$10,000 with \$5000 of the fine due on the effective date of the Order. The remainder of the fine may be waived provided the Firm complies with the terms of probation listed in the Order; (2) The Firm license was placed on probation for 5 years. The Firm may seek to have the probation period reduced to 3 years provided the Firm complies with the terms of probation for 2005, 2006, and 2007; (3) The terms of the probation include: (a) an oversight by the Board of the peer review process for the firm in 2004; (b) providing a copy of the 2004 peer review report to the Board; (c) the CPA investigator for the Board conducting a review of the inspection report for the Firm for calendar years 2005 and 2006; (d) providing a copy of the 2007 Firm peer review report to the Board (e) reimbursing the Board for all costs associated with the investigation and the future costs associated with the probation; (f) prohibiting David Beck from serving as a review partner, partner in charge of an audit or serving in any management position associated with an audit for a period of 5 years.

## **CPA UPDATE – Reflects information from May 2004 – November 2004 Meetings (Cont.)**

**Case Number 2003-023 (Debra E. Walker, CPA 4328)** – This matter came before the Board based upon a complaint alleging failure to exercise due professional care. Following completion of an investigation, an Agreed Order was entered into where Ms. Walker admitted to having violated 201 KAR 1:300 Section 4, Subsection 2. The Order required Ms. Walker to: (a) Pay a fine in the amount of \$500 no later than April 30, 2004; and (b) complete an 8-hour continuing education course on estate and trust planning that includes information on the filing of federal and Kentucky estate tax returns no later than May 30, 2004 and submit proof of attending this course with the renewal of her license in 2004.

**Case Number 2004-001 (J. Stephen Freeman, CPA 2130)** – This matter came before the Board based on a complaint alleging failure to exercise due professional care. Following completion of an investigation, the Board entered into an Agreed Order where Mr. Freeman admitted to having violated 201 KAR 1:300, Section 4, Subsection 2. The Order required Mr. Freeman to pay a fine in the amount of \$500.

**Case Number 2004-007 (James R. Breslin, CPA 3101)** – This matter came before the Board as a result of a Request to Deny or Suspend the License issued against Mr. Breslin by the Cabinet for Health and Family Services for failure to pay child support. Following review of the request the Board issued an Order suspending Mr. Breslin's license until such time as the Cabinet advises the Board that the suspension may be lifted.

**Case Number 2004-015 (Carl D. Beck, CPA 2280)** – The Board conducted an investigation into the March 31, 1999 audit process and audit report of Wallace Bookstores, Inc. and its subsidiaries prepared by Potter & Co. LLP. Mr. Beck was the partner in charge of this audit for the Firm. Upon completion of the investigation an Agreed Order was entered into where Mr. Beck admitted to having violated professional standards regarding the audit. The terms of the Agreed Order are: (1) Mr. Beck is prohibited from serving as a review partner, partner-in-charge of an audit, or serving in any management position associated with an audit for any public accounting firm or as a sole proprietor for a period of (5) five years from the date this Order is entered into; and (2) at the conclusion of the (5) five year period Mr. Beck may petition the Board to be allowed to again serve as a review partner, partner-in-charge of an audit or any management position associated with an audit for the firm or as a sole proprietor. Upon receipt of the petition, the Board will consider the matter at its next regularly scheduled meeting and advise Mr. Beck of their decision and any remedial actions he must take prior to resuming said duties.

**Case Number 2004-018 (Kenneth M. Roberts, CPA 5254)** – This matter came before the Board by way of a complaint alleging that Mr. Roberts had issued audit reports for various housing authorities located in Kentucky after his license to practice had expired. Upon completion of the investigation an Agreed Order was entered into where Mr. Roberts admitted to having violated KRS 325.380(1), (2) and (4). The terms of the Order are: (1) To be considered eligible to seek reinstatement of his license Mr. Roberts shall: (a) immediately cease and desist from holding himself out in Kentucky as a certified public accountant or provide any public accounting services to any Kentucky based clients; (b) pay a fine in the amount of \$5,000; (c) notify every client from July 1, 2002 up until the present, for which audit reports were issued, that he was not licensed as a CPA at the time the report was issued; and (d) provide a copy of each of those letters to the Board; (2) Upon satisfaction of the previously mentioned requirements, Mr. Roberts is eligible to seek a license through the reinstatement process as described in 201 KAR 1:140, Section 3; and (3) If the license is reinstated, Mr. Roberts shall: (a) immediately enroll in an acceptable peer review program as described in 201 KAR 1:160; (b) submit a letter signifying enrollment in the program to the Board within five (5) business days of its receipt from a sponsoring organization; and (c) submit the peer review report within five (5) business days of its receipt from the sponsoring organization to the Board for review and consideration of any possible action to be taken against him.

**Case Number 2004-021 (Rodney A. Parker)** – This matter came before the Board by way of a complaint alleging that Mr. Parker was practicing public accounting in Kentucky without a license. Following an investigation into the allegation an Agreed Order was entered into where Mr. Parker admitted to having violated KRS 325.380(1). The terms of the Order are: (1) To be considered eligible for a license, Mr. Parker shall first pay a fine in the amount of \$100; and (2) After receipt of the fine, Mr. Parker shall be notified by Board staff of the procedures to obtain a license in Kentucky through reciprocity.

**Case Number 2004-022 (Brian S. Thomas, CPA 3377)** – This matter came before the Board as a result of an investigation into another case involving failure to respond to Board inquiries, which revealed that Mr. Thomas was holding himself out as a CPA without a license. Upon completion of an investigation into the matter, the Board entered into an Agreed Order where Mr. Thomas admitted to having violated KRS 325.380(2). The terms of the Agreed Order are: (1) To be considered eligible to reinstate his license, Mr. Thomas shall pay a fine in the amount of \$100; and (2) After payment of the fine, Mr. Thomas may proceed to seek reinstatement of his license pursuant to the requirements found in 201 KAR 1:140, Section 3.

## Computer-based Examination Statistics, Successful Candidates and Update Information

In early August, the Kentucky State Board of Accountancy released grades from the first testing window of the computer-based examination. 97 Kentucky candidates sat for 128 sections of the CBT during this window. 20 candidates passed one or more remaining parts, were deemed to have successfully completed the examination and are eligible to apply for licensure once they have satisfied the experience requirement. The Kentucky State Board of Accountancy wishes to recognize those candidates and congratulate them on successful completion of the Uniform CPA Examination:

Bethany Jo Burnett  
R. Richard Carrier, Jr.  
Steven R. Coke  
Sonya M. Durham  
Cynthia Y. Embry  
Christian C. Fisher  
Jessica L. Gast

Donna Gerlach Hankins  
Robert Breece Kester  
Amol Jayant Khisty  
Jaime Lutz  
Joseph F. Moyer  
Susan C. Phelps  
Sharon Gain Reisz

Thomas Cory Reitz  
Jesse Charles Robertson  
Heather Ann Walker  
Robert Walter Willitt, III  
Arch Gregory Wolfe

Following is a breakdown by section for the first testing window:

	AUD	FAR	REG	BEC
# SAT	37	34	30	27
# PASSED	15	19	18	6
%	42%	56%	60%	23%

Grades from the second testing window were released in early October. 188 Kentucky candidates sat for 276 sections of the CBT during the July-August testing window. 15 candidates passed one or more remaining parts, were deemed to have successfully completed the examination and are eligible to apply for licensure once they have satisfied the experience requirement. The Kentucky State Board of Accountancy wishes to recognize those candidates and congratulate them on successful completion of the Uniform CPA Examination:

Jared Blanton  
Jena P. Broome  
Holly L. Brown  
Gregory Caudill  
Steven P. Chandler

Mary S. Creed  
Farrah K. Duvall  
Jennifer E. Givens  
Kelly M. Hopper  
Laura N. Mattingly

Miwako Nakamura  
Liza R. Niederwanger  
Matt W. Sanford  
Beth Ann Vice  
Jason Wise

Following is a breakdown by section for the second testing window:

	AUD	FAR	REG	BEC
# SAT	67	49	84	76
# PASSED	34	18	35	30
%	50%	38%	42%	40%

Now that two testing windows have been completed, the Board staff has evaluated the examination procedures utilized to process applications and report scores to candidates. While the Board has no control over when scores are received from NASBA, it is our intention to insure that candidate scores are reported as soon as possible. Staff was aware that scores would not be released until the end of each testing window during calendar year 2004. We have now been advised that this same procedure will, at a minimum, be followed through the first two testing windows of 2005. After that time, scores are expected to be released more frequently, based on the candidate attendance information.

Candidates should keep in mind that, as with everything new, these procedures are a learning process and the Board staff makes every effort to process both applications and release scores in a timely manner. We understand that candidates want to reschedule for failed parts as soon as possible, but they cannot do so until the scores have been received. The Board staff apologizes for any delay in processing of applications during the time when scores are being processed. Please be patient. We are working to make this procedure as timely as possible.

## CPAs WHO FAILED TO RENEW THEIR LICENSE TO PRACTICE

On May 24, 2004, the Board mailed license renewal applications to 3,712 CPAs. As of the writing of this newsletter, 154 CPAs have not renewed their license to practice. Realizing that with renewals only taking place every other year, some addresses may be outdated and therefore the CPA may not have received the renewal application, we are listing those individuals here in an effort to locate them. If you know the whereabouts of an individual listed here, please provide them with a copy of this article, or have them contact the Board office at 502.595.3037.

It should be noted that KRS 325.330(6)(a) states that, “*failure to receive a renewal notice shall not constitute an adequate reason for failing to renew the license in a timely manner.*” Those who have not renewed their licenses should **not be holding themselves out as CPAs and should not be offering services to the public as a CPA.**

Robert L. Abrams, 1880  
William Walker Adcock, 5772  
Jeremy Akin, 8390  
Brooks Alexander, 1734  
Eric R. Alexis, 9216  
Anthony C. Allen, 4032  
Deborah Harris Alvord, 8266  
John P. Anderson, 4950  
Ted Barker, III, 4370  
Kristi L. Behm, 7140  
James M. Bickley, 6194  
Walter Ray Braden, III, 8752  
Darren E. Brangers, 6542  
M. Ray Brown, 6992  
Keri Jo Bryan, 8508  
Bobbie H. Bryant, 7274  
Alla Burdeynaya, 9306  
Brian A. Busch, 4962  
Michael J. Bush, 8958  
Kimberly Maria Buurman, 7696  
Stephanie Nicole Callison, 7590  
Brian B. Carroll, 7198  
Joan H. Carroll, 4926  
Dana Osborne Cecil, 6226  
Carol James Chandler, 4632  
Timothy P. Cherry, 2118  
Vivian Yuen J. Chong, 9308  
Steven W. Codey, 4764  
Tommy A. Cogar, 6078  
C. Glen Combs, 4004  
Richard R. Cook, Jr., 3900  
Kathleen Corrigan, 3614  
Donald R. Crabtree, 3292  
Timothy Bryan Creel, 8512  
Robert Andrew Cripe, 4430  
Melissa Clay Dean, 8600  
Thomas DeGeronimo, III, 8964  
Gilaad Gary Deutsch, 9470  
Brent Alan Dillion, 7876  
Ryan P. Dirks, 8842  
Katharine M. Doeringer, 7096  
Chris D. Doyel, 6454  
Camiella S. Dunn, 9036  
Anne Hyde Ehl, 5952  
Megan M. Eovaldi, 8648  
Anne Brewer Ewing, 3788  
Shannon Marie Falvey, 8198  
Jerry L. Felix, 8846  
Sharon Ferguson, 8278  
John R. Galloway, 8850  
Thomas R. Gambrel, 3852  
Michael G. Gardner, 2832

William R. Garrison, 4404  
James E. Goodwin, Jr., 8608  
Colleen R. Grosser, 9046  
Kristine Gehring Haffner, 7070  
Jerry C. Hampton, 2292  
Elizabeth K. Hartley, 9012  
Bryan Hatten, 7810  
Harold S. Hauck, Jr., 3356  
V. Jeffrey Heavrin, 5522  
Carl L. Heinlein, Jr., 5318  
Mary Thompson Henry, 5386  
Bernard Himmelfarb, 394  
Darrin L. Hines, 4968  
Bruce W. Hutcherson, 4508  
Christine R. Japlit, 9702  
Brian Scott Johnson, 7388  
Anthony Eric Jones, 5652  
Amy R. Kaine, 7338  
Naoyoshi Kawaguchi, 7390  
Ben T. Keller, 9118  
Timothy A. Kelley, 6466  
Larry E. Kiefer, 2228  
Gerald W. Kieffer, Jr., 7052  
Michelle M. Kinslow, 5046  
Jason M. Kirtley, 9336  
Adam L. Korfhage, 8042  
Leisa Page Korn, 6170  
Curtis R. Ladig, 4272  
William M. Larkin, 1486  
Micki W. Lay, 4202  
Melissa A. Ledbetter, 6310  
Jeffrey Michael Lee, 9234  
Nelly Legiman, 9326  
Melissa K. Letendre, 5228  
Harold Andrew Lykins, 8046  
Craig L. Mackin, 5362  
Martin G. Maguire, 9128  
Lisa Marie Martin, 6536  
Glennon F. Mattingly, 3550  
Michael Kevin Mattingly, 8154  
John W. McClellan, III, 5588  
Sarah Jeannine McCubbin, 5038  
Mark A. McCullough, 4014  
Angela Salerno McDonald, 5202  
Matthew Ray McGlasson, 7108  
Theresa Ann Miller, 6336  
William C. Miller, 8790  
Kathleen R. Mitts, 6256  
Sherry Remington Moak, 3374  
Steven Hershey Moir, 8722  
John Patrick Murray, 6340  
Nicholas R. Nelson, 6914

Mary Kathleen Owens, 9616  
William E. Pence, 2490  
Tonya Luster Ping, 7258  
Natalie Powell, 4972  
Lee Ann Poynter, 8864  
Douglas W. Pruett, 9390  
David S. Ramage, 8866  
Bhaskar Rao, 7024  
Rosemary Ray, 8622  
Jerry C. Reichert, 7002  
Tawnya L. Reifel, 9064  
Allen K. Riley, 3328  
Louis S. Rubin, 1632  
William R. Rushing, II, 7986  
Kathy L. Rutledge-Judy, 7000  
Linda Kunkel Schild, 5696  
Amy C. Schoenbaechler, 6680  
Lisa A. Scragg, 8376  
Brian Keith Seale, 6748  
Charles Henry Simon, Jr., 8306  
Daryl W. Smith, 3172  
Richard Trevor Smith, 9028  
Richard J. Southward, 8212  
Mitchell P. Steele, 7910  
Robert L. Stivers, 5688  
Michael Sullivan, 1376  
Amy Payne Tauchert, 8658  
John E. Tekulve, 8248  
Catherine T. Terry, 4844  
William C. Thompson, Jr., 4712  
Michael Sean Thomson, 8538  
Michael A. Trinkhaus, II, 9212  
Brian J. Uebelhor, 4166  
David L.C. VanGorp, 2248  
Kathleen Brassine Vogt, 5216  
W. Thomas Wall, Jr., 6264  
J. Bradley Weaver, 4062  
Joseph F. Wheeler, 9032  
James J. Whited, 6840  
Stephen C. Whitlow, 1780  
Stephen T. Wiggins, 5280  
Ben F. Wilson, 236  
Robert A. Wilson, Jr., 4444  
William E. Wingate, III, 6348  
Michael J. Wise, 4306  
Patrick A. Wright, 8554  
Robert A. Young, 3318  
Stephen H. Zimmerman, 5188

**After December 31, 2004**, the licensee is removed from the Board’s database and they must meet the reinstatement requirements of 201 KAR 1:140, Section 3, by providing documentation of 80 hours of CPE, one-half of which is in accounting and auditing topics and paying a \$200 fee. The CPE hours must have been earned during the two years preceding the request for reinstatement. It should be noted that tax is not considered to be an accounting or auditing topic for the purpose of reinstatement. Reinstatement applications may be obtained by contacting the Board office.

## RECENTLY ENACTED LEGISLATION

With the assistance of Rep. Carolyn Belcher, CPA, the State Board and the Kentucky Society of CPAs were able to enact two amendments to the laws that regulate the practice of public accounting during the 2004 session of the General Assembly. These changes to the accountancy laws that went into effect on July 13<sup>th</sup> concern the peer review process and the ability to obtain a license to practice public accounting in Kentucky through a procedure known as substantial equivalency.

The peer review process, as many of you are already aware, is undergoing significant change across the country. The changes made to KRS 325.431 specifically authorize the Board to obtain correspondence and peer review reports from a CPA and public accounting firm; and a statement from a peer review provider regarding whether a CPA or public accounting firm is enrolled in a peer review program.

The changes relating to substantial equivalency are found in Kentucky Revised Statute 325.280 subsection 3. Substantial equivalency is a procedure that enables out-of-state CPA's who are licensed in good standing in another substantially equivalent state to enter Kentucky to provide public accounting services on a temporary basis. This procedure is known as a practice privilege. The privilege is obtained through an expedited process that is different from obtaining a license through the traditional method of reciprocity but does not replace the reciprocal licensing process. Since the privilege carries with it different requirements and restrictions than licensure via the reciprocal process, anyone interested in taking advantage of this procedure should carefully review and consider the statute and accompanying administrative regulation which govern this method. It should be noted that this privilege is not extended to firms and does not allow firms to open an office in Kentucky.

### **Continuing Professional Education – The Audit, Renewal and Related Topics**

The Board is currently in the process of conducting the audit of continuing professional education for CPAs who renewed their license in 2004. During this process, the Board staff discovered that many licensees are unaware of changes made in April 2002 to the CPE regulation. Also many CPAs are not aware that they can claim credit for Quality Assurance Service (QAS) courses registered with the National Association of State Boards of Accountancy (NASBA). The Quality Assurance Service evaluates organizations that offer only self-study programs and requires that they meet certain criteria in order to be approved as providers.

Effective with the revision of 201 KAR 1:100 in April 2002, the Kentucky State Board of Accountancy accepts CPE credit for self study programs on an hour-for-hour basis. The completion documents you receive from course providers may list several levels of credit (i.e. # of hours based on 100-minute hour; # of hours based on a 50-minute hour, and QAS hours). The number of hours eligible for self-study programs are recommended by the program sponsor.

**Odd-numbered certificate holders** must renew their license on or before July 1, 2005. Renewal notices will be mailed in mid-May to the mailing address on file with the Board. You will report CPE earned from January 1, 2003 through December 31, 2004. Please do not report CPE for courses taken unless you have a completion document to support those hours. If you are deficient in hours at December 31, 2004, you may use hours earned during the first six-months of 2005 to make up that deficiency. You cannot however reuse those hours for the 2007 renewal.

**Completion documents** must contain the following information in order to be considered acceptable: sponsor name; title and description of course content; dates attended; location and number of CPE contact hours. If you use a computer print-out from your firm, that document must contain the signature of the individual within the firm who maintains the CPE records. If you have questions regarding your CPE, please feel free to contact the Board staff at 502.595.3037.

## New CPAs Licensed in 2004

During calendar year 2004 the Kentucky State Board of Accountancy licensed 246 CPAs. These individuals were licensed by successful completion of the Uniform CPA Examination, by waiver of examination or reciprocity. The Board would like to recognize these individuals. The public trust is in your hands and we challenge you to uphold the integrity of the public accounting profession in the Commonwealth of Kentucky.

Kimberly D. Aaron, 9860	Erin Nicole Fegan, 9525	Sunsuk Lee, 9535	Mark William Richardson, 9659
R. Kenneth Adams, 9299	Norma Angela Fisher, 9864	Punch B. Lui, 9792	Kathy J. Roberts, 9537
Ronald G. Aller, 9633	Christian C. Fisher, 9786	Jaime L. Lutz, 9794	Bethany Butler Roberts, 9744
Michelle R. Anderson, 9916	Heidi B. Fister, 9818	Susan R. Lybrook, 9902	Kevin DeWayne Rock, 9613
Jatana N. Coyle Anderson, 9722	W. Roger Fitch, 9866	David Glenn Lyng, 9341	Gary J. Rudolf, 9375
Marlene C. Bachmann, 9880	Christopher S. Fitzpatrick, 9645	Gabriela D. Maganlal, 9555	Vijay A. Sammy, 9804
Jody G. Badillo, 9858	Daphne LaRee Flynn, 9828	Jeffrey N. Mahoney, 9567	Tiffany Marie Sams, 9836
Mark Aaron Bainbridge, 9573	Jonas Francois, 9551	Mollie Bonita Maloney, 9932	Donna Sauerheber-Lloyd, 9421
Melissa R. Baker, 9780	Scott D. Garrett, 9553	Augus Rikardo Marasi, 9481	Robert Joel Savage, 9874
Brian William Banet, 9463	Jessica LeAnn Gast, 9896	Tonya Marie May, 9651	Savvakis G. Savva, 9838
Thomas Richard Bastian, 9465	Jennifer Elizabeth Givens, 9898	Mark Bradley McCallum, 9407	Deanna Knorpp Schiavone, 9539
Jennifer Lynn Beatty, 9882	Mark C. Gleason, 9475	Susan N. McClure, 9796	Jason Donald Schmiedt, 9938
Steven Berley, 9918	Mark Brian Glessner, 9363	Thomas O. McCoy, III, 9605	Anthony Alan Schoen, 9493
Nicole R. Bishop, 9754	Emily J. Godman, 9385	Jason Heath McDowell, 9409	Randall M. Schulz, 9325
Karen Jo Bleemel, 9635	Stuart Goldsborough, Jr., 9527	Eileen N. McGinn, 9607	Kevin Wetzel Schwartz, 9437
Hor Chong Boey, 9543	Abby L. Goodloe, 9529	Christopher C. McIntyre, 9798	Stephanie N. Scroggie, 9802
Kevin J. Boroch, 9724	Nathaniel Graessle, 9820	Kepton McKenzie, 9770	Thomas Neaves Shepherd, 9876
Geoffrey S. Bosley, 9467	Christopher William Graff, 9387	Thomas J. Meadows, 9557	William Larry Shores, 9661
Rachel L. Brindle, 9447	Ann Grettler, 9365	Amelia Gassert Melton, 9453	Mary Elizabeth Shouse, 9615
Chandra Brinley, 9301	Frederick Gerard Grider, 9389	Sherry R. Michau, 9371	Travis Allen Siewert, 9559
Jena Patricia Broome, 9920	Joshua L. Gunn, 9391	Debbie L. Miller, 9411	Wendy Seligman Siskin, 9495
Angela Lynette Brown, 9469	Dwight Richard Hadley, 9305	Melissa A. Minch, 9483	Nathan Key Smith, 9425
Daniel Christopher Brown, 9519	Jill A. Hall, 9367	Nicole L. Moore, 9816	April Mayrene Smith, 9423
Anita O'Neal Brown, 9637	Tamra L. Hamade, 9393	Whitney J. Moore, 9413	Carrie Ann Sparks, 9427
Richard G. Brown, Jr., 9357	Michele Renee Haman, 9788	Martha L. Morse, 9609	Richard Adam Stearman, 9561
Joshua L. Bush, 9922	Fiona S. Hamza, 9928	Steven C. Mudd, 9760	Mark C. Stehr, 9499
Dana Suzanne Case, 9639	Donna Gerlach Hankins, 9900	Sybil Murphy, 9653	Jonathan Ashton Stetar, 9840
Kara L. Casey, 9581	Robert A. Hansen, Jr., 9647	Colleen V. Murray, 9485	Shawn Adams Stevenson, 9429
Gregory Caudill, 9884	Todd M. Harrison, 9283	Delene E. Murray, 9309	Trudy J. Stock, 9327
Steven Paul Chandler, 9886	Alexandra Hauser, 9830	Joseph A. Nett, 9738	Tonya Marie Stoltz, 9764
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